

## EMPLOYER CONTRIBUTIONS RATE TABLE

	FY2020-21	FY2021-22
<b>FICA <sup>1</sup></b>	7.65%	7.65%
<b>RETIREMENT</b>		
STATE RETIREMENT (SCRS & State ORP):		
Retirement	15.41%	16.41%
Incidental Death	0.15%	0.15%
Total SCRS	15.56%	16.56%
POLICE OFFICERS (PORS):		
Retirement	17.84%	18.84%
Incidental Death	0.20%	0.20%
Accidental Death	0.20%	0.20%
Total PORS	18.24%	19.24%
JUDGES/SOLICITORS (JSRS):		
Retirement	49.42%	49.42%
RETIREE HEALTH SURCHARGE (SCRS/PORS) <sup>2</sup>	6.25%	n/a
<b>INSURANCE</b>	Calendar Year <b>2020</b>	Calendar Year <b>2021</b>
HEALTH (per subscriber):		
Single	\$4,832	\$4,832
Employee/Spouse	\$9,572	\$9,572
Employee/Child	\$7,417	\$7,417
Full Family	\$11,985	\$11,985
Composite Annual Premium	\$6,873	\$6,873
DENTAL (per subscriber)		
All fund sources	\$161.76	\$161.76
WORKERS' COMP INSURANCE	Actual Bill + 10%	Actual Bill + 10%
UNEMPLOYMENT COMP INSURANCE	Actual Bill	Actual Bill
STATE LIFE INSURANCE (per employee)	\$3.84	\$3.84
STATE LONG-TERM DISABILITY (per employee)	\$38.64	\$38.64

<sup>1</sup> The FICA rate includes both Social Security (6.2%) and Medicare (1.45%) tax rates. For 2021, the maximum taxable Social Security wage base is \$142,800. The base for 2022 is not yet available.

<sup>2</sup> The retiree health surcharge applies to wages for employees under SCRS, State ORP, & PORS retirement systems. The rate for FY 2021-22 is not yet available.